

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), - State Tax Rates – Further amendments on Rates of Tax - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 7

Dated: 29-01-2024
Read the following:

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 06/2023 - Central Tax (Rate), dt. 26-07-2023.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 07/2023 - Central Tax (Rate), dt. 26-07-2023.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 08/2023 - Central Tax (Rate), dt. 26-07-2023.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 09/2023 - Central Tax (Rate), dt. 26-07-2023.
6. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 18-10-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette Dt. 29.01.2024.

NOTIFICATION No. 06/2023- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Notification No. 11/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in the Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017, and as amended subsequently from time to time,-

AMENDMENT

In the said notification, -

(A) in the Table,

- (i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

“Explanation. – This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide G.O.Ms No. 122, Revenue (CT-II) Department, dated: 03-11-2022”;

- (ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a) for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letters “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

- (b) after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”;

- (iii) against serial number 24, in column (3), in item (i), in the Explanation, in clause(i), sub-clause(h) shall be omitted.

(B) in Annexure V,

- (i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date” shall be substituted;
- (ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

“Annexure VI

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year.....under forward charge by filing Annexure V on;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory :

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year”.

2. This notification shall be come into force with effect from 27th July, 2023.

NOTIFICATION No. 07/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification No.12/2017-

State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in the Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time,-

In the said notification, in the Table, against serial number 19C, for the entry in column (3), the following entry shall be substituted: -

(3)
“Satellite launch services.”

2. This notification shall be come into force with effect from 27th July, 2023.

NOTIFICATION No. 08/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No.13/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in the Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time,-

In the notification, in Annexure III, for the words and figures “during the Financial Year ____ under forward charge”, the words and figures “from the Financial Year ____under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

2. This notification shall be come into force with effect from 27th July, 2023.

NOTIFICATION No. 09/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in the Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

In the said notification, -

(A) in Schedule I –2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

- (B) in Schedule II–6%, against S. No. 137, for the entry in column (3), the following entry shall be substituted, namely,-
“Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance”.
- (C) in Schedule III–9%,
- (i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;
- (ii) against S. No. 28, for the entry in column (3), the following entry shall be substituted, namely,-
“Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” .
2. This notification shall be come into force with effect from 27th July, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SUNIL SHARMA
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister,
Government of Telangana.

The P.S. to Special Chief Secretary to Government,
Revenue (CT&Ex) Department

Sf /Sc

//FORWARDED :: BY ORDER//

SECTION OFFICER